IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 647 OF 2004

The Commissioner of Income-tax-I,
Nashik-2. ... Appellant.

V/s.

M/s.H.V.Builders, Nashik. ... Respondent.

Shiv Motariya for the appellant.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 19th August, 2005.

P.C. :

. Heard learned counsel for the appellant-Revenue. He fairly submitted that considering the quantum of tax effect, this appeal can be disposed of applying the law laid down by this Court in the case of **C.I.T. v. Pithwa Engg.Works**, (2005) 276 ITR 519.

2. For the reasons recorded by us in our judgment in the case of **Pithwa Engg.Works** (supra); wherein we have relied upon the decision of this court in the case of **C.I.T. v. Camco Colour Co.**, (2002) 254 ITR 565, we do not think it necessary to entertain this appeal for negligible tax effect.

3. Accordingly, appeal stands dismissed with no order as to costs.

(J.P.DEVADHAR, J.) **(V.C.DAGA, J.)**